

111TH CONGRESS  
1ST SESSION

# S. 2829

To amend the Internal Revenue Code of 1986 to allow the cost of labor for building envelope improvements to be included for purposes of the nonbusiness energy property tax credit.

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## IN THE SENATE OF THE UNITED STATES

DECEMBER 3, 2009

Mr. WYDEN (for himself, Ms. STABENOW, and Mrs. GILLIBRAND) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to allow the cost of labor for building envelope improvements to be included for purposes of the nonbusiness energy property tax credit.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. MODIFICATION TO NONBUSINESS ENERGY**  
4 **PROPERTY CREDIT.**

5 (a) IN GENERAL.—Paragraph (1) of section 25C(c)  
6 of the Internal Revenue Code of 1986 is amended by add-  
7 ing at the end the following flush sentence:

1       “Such term includes expenditures for labor costs  
2       properly allocable to the onsite preparation, assem-  
3       bly, or original installation of the component.”.

4       (b) EFFECTIVE DATE.—The amendment made by  
5 this section shall apply to property placed in service after  
6 the date of the enactment of this Act.

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